

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 03/13/13

PAGE 1

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2012-13

060 - 093

## =====

## 1. COMPUTATION OF E.P.S. RATES

|    |  | K-5  | 6-8  | K-8         | 9-12      | TOTAL |
|----|--|------|------|-------------|-----------|-------|
| 9  | ATTENDING PUPILS (APRIL 2011)                                  | 43   | 26   | 69          | 0         | 69    |
| 10 | ATTENDING PUPILS (OCTOBER 2011)                                | 45   | 19   | 64          | 0         | 64    |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 44.0 | 22.5 | 66.5 (100%) | 0.0 ( 0%) | 66.5  |

|    |                 | K-5         | 6-8         | 9-12        | = | E.P.S.<br>FTE | / | Actual<br>FTE | = | Ratio | X | EPS Tot<br>Salary | = | Elementary<br>Salary | Secondary<br>Salary |
|----|-----------------|-------------|-------------|-------------|---|---------------|---|---------------|---|-------|---|-------------------|---|----------------------|---------------------|
| A. | TEACHERS        | 2.6 (17:1)  | 1.4 (16:1)  | 0.0 (15:1)  | = | 4.0           | / | 10.0          | = | .40   | X | 513,677           | = | 205,471              | 0                   |
| B. | GUIDANCE        | 0.1 (315:1) | 0.1 (315:1) | 0.0 (225:1) | = | 0.2           | / | 0.3           | = | .67   | X | 11,905            | = | 7,976                | 0                   |
| C. | LIBRARIANS      | 0.1 (720:1) | 0.0 (720:1) | 0.0 (720:1) | = | 0.1           | / | 0.0           | = | .10   | X | 0                 | = | 3,226                | 0                   |
| D. | HEALTH          | 0.1 (720:1) | 0.0 (720:1) | 0.0 (720:1) | = | 0.1           | / | 0.2           | = | .50   | X | 10,339            | = | 5,170                | 0                   |
| E. | EDUCATION TECHS | 0.5 (090:1) | 0.3 (090:1) | 0.0 (225:1) | = | 0.8           | / | 1.4           | = | .57   | X | 22,581            | = | 12,871               | 0                   |
| F. | LIBRARY TECHS   | 0.1 (450:1) | 0.1 (450:1) | 0.0 (450:1) | = | 0.2           | / | 0.6           | = | .33   | X | 13,167            | = | 4,345                | 0                   |
| G. | CLERICAL        | 0.2 (180:1) | 0.1 (180:1) | 0.0 (180:1) | = | 0.3           | / | 1.0           | = | .30   | X | 32,889            | = | 9,867                | 0                   |
| H. | SCHOOL ADMIN.   | 0.2 (275:1) | 0.1 (275:1) | 0.0 (284:1) | = | 0.3           | / | 0.5           | = | .60   | X | 34,765            | = | 20,859               | 0                   |

| 13 | Other Support Costs (Per Pupil)  | K-8   | 9-12  |  | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day     | 37    | 37    |  | 2,461      | 0         |
| B. | Supplies and Equipment           | 346   | 478   |  | 23,009     | 0         |
| C. | Professional Development         | 59    | 59    |  | 3,924      | 0         |
| D. | Instructional Leadership Support | 24    | 24    |  | 1,596      | 0         |
| E. | Co- and Extra-Curricular Student | 34    | 114   |  | 2,261      | 0         |
| F. | System Administration/Support    | 220   | 220   |  | 14,630     | 0         |
| G. | Operations & Maintenance         | 1,013 | 1,204 |  | 67,365     | 0         |

| 14 | Salary Benefits                         | Percentage | Elementary | Secondary |
|----|---|------------|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00%     | 42,150     | 0         |
| B. | Education & Library Technicians         | 36.00%     | 6,198      | 0         |
| C. | Clerical                                | 29.00%     | 2,861      | 0         |
| D. | School Administrators                   | 14.00%     | 2,920      | 0         |

|    |   |         |   |
|----|---|---------|---|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -13,612 | 0 |
| 16 | Adjustment for Title I Revenues   | 0       | 0 |

|    |              |         |       |
|----|--------------|---------|-------|
| 17 | TOTALS       | 425,547 | 0     |
| 18 | E.P.S. RATES | 6,399   | 6,759 |

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
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## A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          59.0          38.0          97.0
      OCTOBER 2009         67.0          38.0         105.0
      APRIL 2010          66.0          38.0         104.0
      OCTOBER 2010         66.0          27.0          93.0
      APRIL 2011          68.0          28.0          96.0
      OCTOBER 2011         61.0          35.0          96.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
      YEAR PUPILS    ENROLL. ADJ X    EPS RATES
      K-8 PUPILS          64.5 +      0.00 X      6,399.00    =      412,735.50
      9-12 PUPILS         31.5 +      0.00 X      6,759.00    =      212,908.50
      ADULT EDUC. COURSES AT .1          0.0          X      6,759.00    =           0.00
      K-8 EQUIV. INSTR. PUPILS          0.000          X      6,399.00    =           0.00
      9-12 EQUIV. INSTR. PUPILS          0.000          X      6,759.00    =           0.00

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .4754          30.7 X .15 X      6,399.00    =      29,467.40
      9-12 DISADVANTAGED @ .4754          15.0 X .15 X      6,759.00    =      15,207.75
      K-8 LIMITED ENGLISH PROF.           0.0 X .700 X      6,399.00    =           0.00
      9-12 LIMITED ENGLISH PROF.           0.0 X .700 X      6,759.00    =           0.00

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT          64.5          X      43.00    =      2,773.50
      9-12 STUDENT ASSESSMENT          31.5          X      43.00    =      1,354.50
      K-8 TECHNOLOGY RESOURCES          64.5          X      98.00    =      6,321.00
      9-12 TECHNOLOGY RESOURCES          31.5          X      296.00    =      9,324.00
      K-2 PUPILS          28.0 X .10 X      6,399.00    =      17,917.20

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =      55,699.20
      9-12 SMALL SCHOOL ADJUSTMENT          =           0.00

OPERATING ALLOCATION          763,708.55
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %      740,797.29

30  ADJUSTED TOTAL OPERATING ALLOCATION          740,797.29

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2012-13

060 - 093

## B. OTHER SUBSIDIZABLE COSTS

|    |  |      |   |         |   |              |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11                                     | 0.00 | X | 101.10% | = | 0.00         |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |      |   |         |   | 174,909.00   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11                                  | 0.00 | X | 101.10% | = | 0.00         |
| 35 | TRANSPORTATION - EPS ALLOCATION  |      |   |         |   | 88,318.21    |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12                                     |      |   |         |   | 0.00         |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |      |   |         |   | 263,227.21   |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |      |   |         |   | 1,004,024.50 |

## C. DEBT SERVICE ALLOCATIONS

| 41  | DEBT SERVICE                                       | NAME OF PROJECT | PRINCIPAL | INTEREST |              |
|-----|--|-----------------|-----------|----------|--------------|
| 42  | TOTAL PRINCIPAL & INTEREST                         |                 | 0.00      | 0.00     | 0.00         |
| 43  | APPROVED LEASES FOR 2011-12 - BROOKSVILLE          |                 |           |          | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - BROOKSVILLE |                 |           |          | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2010-11 - BROOKSVILLE     |                 |           |          | 9,948.97     |
| 47  | TOTAL DEBT SERVICE ALLOCATION                      |                 |           |          | 9,948.97     |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)  |                 |           |          | 1,013,973.47 |

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   04333

RUN ON 03/13/13

PAGE 4

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BROOKSVILLE

2012-13

060 - 093

| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |   |                           |                         |   |                      | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION |                       |                       |
|--|---|---------------------------|-------------------------|---|----------------------|---------------------|-----------------------|-----------------------|-----------------------|
| <hr/>  |   |                           |                         |   |                      |                     |                       |                       |                       |
|  | AVG. CAL.<br>YEAR PUPILS  |                           | OPERATING<br>ALLOCATION | + | DEBT<br>ALLOCATION   | =                   | TOWN<br>ALLOCATION    |                       |                       |
| BROOKSVILLE  | 96.0 100.00%  |                           | 1,013,973.47            |   | 0.00                 |                     | 1,013,973.47          |                       |                       |
| TOTAL  | 96.0  |                           |                         |   |                      |                     | 1,013,973.47          |                       |                       |
| <hr/>  |   |                           |                         |   |                      |                     |                       |                       |                       |
|  |   | 2011 STATE<br>VALUATION X | MILL<br>EXPECTATION     | = | TOWN<br>CONTRIBUTION | OR                  | TOWN<br>ALLOCATION    |                       |                       |
| BROOKSVILLE  |   | 486,350,000               | 7.800                   |   | 3,793,530.00         |                     | 1,013,973.47          | 1,013,973.47          | 100.00% 2.08M         |
| TOTAL  |   | 486,350,000               |                         |   | 3,793,530.00         |                     | 1,013,973.47          | 1,013,973.47          | 100.00% 2.08M         |
| <hr/>  |   |                           |                         |   |                      |                     |                       |                       |                       |
| E. TOTALS AND ADJUSTMENTS                            |   |                           |                         |   |                      |                     | TOTAL<br>ALLOCATION   | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION |
| <hr/>  |   |                           |                         |   |                      |                     |                       |                       |                       |
| 49   | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS   |                           |                         |   |                      |                     | 1,013,973.47          | 1,013,973.47          | 0.00                  |
| 49B  | ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS   |                           |                         |   |                      |                     |                       | 52,472.70-            | 52,472.70             |
| 49F  | MINIMUM ECONOMICALLY DISADVANTAGED STUDENT ADJUSTMENT @ 98.00%  |                           |                         |   |                      |                     |                       | 43,781.65-            | 43,781.65             |
| 50   | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS  |                           |                         |   |                      |                     | 1,013,973.47          | 917,719.12            | 96,254.35             |
| 51   | PLUS AUDIT ADJUSTMENTS  |                           |                         |   |                      |                     |                       |                       | 0.00                  |
| 52   | LESS AUDIT ADJUSTMENTS  |                           |                         |   |                      |                     |                       |                       | 0.00                  |
| 53   | LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION   |                           |                         |   |                      |                     |                       |                       | 0.00                  |
| 54   | LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%   |                           |                         |   |                      |                     |                       |                       | 0.00                  |
| 55   | PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT  |                           |                         |   |                      |                     |                       |                       | 0.00                  |
| 56   | ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT  |                           |                         |   |                      |                     |                       |                       | 0.00                  |
| 59A  | MINIMUM TEACHER SALARY ADJUSTMENT   |                           |                         |   |                      |                     |                       |                       | 0.00                  |
| 59B  | REGIONALIZATION AND EFFICIENCY ASSISTANCE   |                           |                         |   |                      |                     |                       |                       | 0.00                  |
| 59D  | BUS REFURBISHING ADJUSTMENT   |                           |                         |   |                      |                     |                       |                       | 0.00                  |
| 59E  | LESS MAINECARE SEED - PRIVATE   |                           |                         |   |                      |                     |                       |                       | 0.00                  |
| 59E  | LESS MAINECARE SEED - PUBLIC  |                           |                         |   |                      |                     |                       |                       | 0.00                  |
| 60   | A D J U S T E D S T A T E C O N T R I B U T I O N   |                           |                         |   |                      |                     |                       |                       | 96,254.35             |
| 61   | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%         |                           |                         |   |                      |                     |                       |                       |                       |
| 62   | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 90.51% STATE SHARE % = 9.49% |                           |                         |   |                      |                     |                       |                       |                       |
| 63   | FYI: 100% E.P.S. TOTAL ALLOCATION   |                           |                         |   |                      |                     | 1,036,884.73          |                       |                       |

**Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13**

|   |  | ***** WARRANT ARTICLE ***** |              |         |       |
|---|--|-----------------------------|--------------|---------|-------|
| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN |  | TOTAL                       | LOCAL        |         |       |
|   |  | ALLOCATION                  | CONTRIBUTION | PERCENT | MILLS |
| BROOKSVILLE                             |  | 1,013,973.47                | 917,719.12   | 100.00% | 1.89  |
| TOTAL                                   |  | 1,013,973.47                | 917,719.12   | 100.00% | 1.89  |

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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BROOKSVILLE

2012-13

060 - 093

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY   | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|-----------|--------------|--------------|--------------|
| July      | 8,021.19  | 8,824.44     | 0.00         | 0.00         |
| August    | 8,021.19  | 8,824.44     | 0.00         | 0.00         |
| September | 8,021.19  | 8,824.44     | 0.00         | 0.00         |
| October   | 8,021.19  | 0.00         | 0.00         | 0.00         |
| November  | 8,021.19  | 0.00         | 0.00         | 0.00         |
| December  | 8,021.19  | 0.00         | 0.00         | 0.00         |
| January   | 8,021.19  | 35,297.76    | 0.00         | 0.00         |
| February  | 8,021.19  | 8,824.44     | 0.00         | 0.00         |
| March     | 8,021.19  | 0.00         | 0.00         | 0.00         |
| April     | 8,021.19  | 0.00         | 0.00         | 0.00         |
| May       | 8,021.19  | 0.00         | 0.00         | 0.00         |
| June      | 8,021.26  | 0.00         | 0.00         | 0.00         |
| Total     | 96,254.35 | 70,595.52    | 0.00         | 0.00         |